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**NEW HAMPSHIRE
2005
MEALS & RENTALS
TAX BOOKLET
RSA 78-A - REV 700**

This booklet contains the following New Hampshire state tax forms and instructions necessary for the monthly filing of the Meals & Rentals Tax (M&R) for calendar year 2005.

**FORM CD-100 LICENSE DATA
UPDATE**

**FORM CD-3 LICENSE
APPLICATION**

FORM DP-14 WORKSHEET

FORM DP-14 TAX RETURN

DUE DATES: See pages 9 and 10
for monthly filing due dates.

**E-file at www.revenue.nh.gov
or
Telefile at 1-800-328-4557**

NEW

Operators can create or change their personal identification number (PIN) and can create or change their banking information while filing a return. See instruction on how to make these changes using the E-File or telefile systems.

PLEASE SEE PAGES 1 AND 2 OF THIS BOOKLET FOR ALL TAX RESPONSIBILITIES.

TAX RATE: An 8% tax is assessed upon patrons of hotels and restaurants, on meals, alcohol and rooms costing \$.36 or more. An 8% tax is also assessed on motor vehicle rentals.

TIMELY FILING: Meals & Rental operators filing via the TELEFILE and E-FILE Systems are reminded of the opportunity to file early. Payment from your authorized account will not be debited until the day after the due date (generally the 16th of each month) regardless of when you transmitted your filing. File early, know your return is filed timely and avoid unnecessary penalties! Returns filed by paper and tax payments must be received by the due date listed on the worksheet. The post mark on your envelope does not constitute a timely filed return.

INTEREST RATE: Effective January 1, 2005 through December 31, 2005, the interest due on taxes administered by the New Hampshire Department of Revenue Administration is **6%**. Interest is calculated on the balance of tax due from the original due date of the tax to the date the tax is paid. The interest rate for January 1, 2004 through December 31, 2004 is 7%. For interest rates in prior years see instructions.

GRATUITIES: Gratuities and other service charges are not taxable when (a) the charge is not used in lieu of wages; (b) the charge is paid to the service personnel providing the service; (c) the charge does not exceed 18%; (d) any charge exceeding 18% and not separately stated will be taxable over and above the 18%; and (e) records must be maintained to substantiate the distribution of the gratuity. For more clarification please call the Audit Division at 603-271-3400.

SEASONAL FILERS: Seasonal filers are reminded not to complete the "last day of business" section on a manual return unless they have actually ceased doing business entirely.

CREDIT MEMO: If you have received a credit memo from the Department, the credit amount indicated may be used to reduce a subsequent payment. To utilize the credit, enter the amount on Line 14 of the Meals & Rentals Tax worksheet. NOTE: Do not utilize any credit amount until you have received a credit memo from the Department. Utilize the amount of the most recent credit memo you have received as the total is cumulative.

COPIES OF FORM DP-14: This booklet contains copies of Form DP-14 for operators not filing under TELEFILE or the E-FILE. Operators filing Form DP-14 should make sufficient copies before filling it out. This form must also be used to file an amended or final return, or an amended or final return can be filed via E-FILE.

TRANSACTION DOCUMENTATION: E-FILERS are reminded to print a copy of their completed transaction prior to exiting the E-FILE System. Retain this copy as a record of your transaction and confirmation number.

NEED FORMS: Copies of forms, laws and administrative rules may be obtained from our web site at www.revenue.nh.gov or by visiting any New Hampshire Depository Library or the New Hampshire State Library, 20 Park Street, Concord, NH 03301, where copies of forms, laws, and rules can be made for a fee. Forms may be ordered for free by calling our forms line at (603) 271-2192.

NEED HELP: This booklet contains general information to assist you in complying with your tax obligation. Rules, laws and answers to Frequently Asked Questions (FAQ's) are available from our web site at www.revenue.nh.gov. If you have any questions regarding the Meals and Rentals Tax, the TELEFILE System or the E-FILE System, taxpayer assistance is available between 8:00 am and 4:30 pm, Monday through Friday at (603) 271-2191. If you need access to a computer to E-File, the Department has a computer available to the public at 45 Chenell Drive, Concord, NH 03301.

Individuals who need auxiliary aids for effective communication in programs and services of the NH Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay 1-800-735-2964.

Meals & Rentals Operator's Tax Responsibilities

This is a reminder to all operators of their responsibilities under the Department's various taxes, to which they may be subject. Enforcement activities conducted by the Department which may result in civil and criminal penalties are a required part of a self-assessment tax system, to ensure that law abiding businesses are not required to pay more than their fair share of taxes. An operator should keep in mind that their selection for audit or other administrative activity does not mean that the Department believes they have done something wrong; nor does an additional assessment automatically result in the imposition of civil or criminal penalties. When audits are completed, the auditor frequently finds no changes are required and others result in a refund to the taxpayer.

The New Hampshire Legislature has previously authorized two amnesty periods so that businesses that had failed to comply with the State's tax laws could file any non-filed return or amend returns without the imposition of penalties where the proper amount of tax had not been reported and paid. It has come to the attention of the Department of Revenue Administration that a number of operators are underpaying or failing to pay their state taxes, most notably the Meals and Rentals Tax, the Business Profits and Business Enterprise Taxes. This illegal practice has an adverse effect on the competitiveness of all the businesses that do comply with their legal obligations to properly and accurately account for and pay over taxes. The Department is working closely with the Office of the Attorney General to increase compliance with New Hampshire's tax laws and level the playing field for operators across the lodging and restaurant industries.

As part of our campaign to maximize tax law compliance, the Department would like to ensure that you are aware of your tax obligations as the holder of a Meals and Rentals license. At the same time, we would also encourage operators who may be aware of illegal behavior by businesses to advise the Department so that we may address the problem. You have the right to expect that everyone complies with the State's tax laws.

The most common taxes encountered by holders of Meals and Rentals licenses are the Meals and Rentals Tax, the Business Profits and Business Enterprise Taxes. The following information regarding these taxes is meant to provide only a broad overview of these specific taxes, and is not intended to detail all of your obligations as a taxpayer. For example, in addition to these taxes, some operators may be subject to the Interest and Dividends Tax or the Communications Services Tax, which are not discussed here. It should also be noted that the obligations and penalties described here apply only to operators who are natural persons; corporate entities may face more significant penalties for tax law violations. The Department strongly encourages all operators to seek out additional information regarding their tax obligations. General tax information and forms can be obtained from the Department's web site, www.revenue.nh.gov. Operators may also find it helpful to obtain the advice of a tax professional. The Department's personnel are also available to answer your questions.

The Meals and Rentals Tax - RSA 78-A

The Meals and Rentals tax is an 8% tax assessed upon patrons of hotels and restaurants, and upon renters of motor vehicles. The tax is paid by the consumer, and is collected by the operator of the business providing the food, alcohol, room, or motor vehicle to the consumer. You, as an operator, are legally obligated to collect the appropriate tax from your patrons. It is a Class B Felony to willfully fail to collect the appropriate tax. The penalties for a Class B Felony can be quite severe, and may include a criminal fine of up to \$4,000 and a maximum sentence of imprisonment of 7 years, in addition to civil monetary penalties that may be imposed by the Department.

Operators are further obligated to file a Meals and Rentals tax return and pay over the collected tax to the Department on a monthly basis. There are provisions for seasonal filings with the approval of the Commissioner of Revenue or his designee. The tax and the return must be filed with the Department on or before the 15th day of the month following the taxable period. For most operators, this means that for taxes you collected during the month of April, you must file a return and pay over those taxes to the Department by May 15. Operators who comply with the tax laws are permitted to retain 3% of the taxes due and to be remitted, as compensation for their efforts. Those who fail to comply with the tax laws, however, are not entitled to retain any portion of the taxes collected, and face stiff penalties for their non-compliance. As with failing to collect the tax, it is a Class B Felony to fail to truthfully account for and pay over the appropriate tax to the Department. Additionally, as an operator, you represent only the conduit between the consumer and the state with regard to the Meals and Rentals tax. The money that you collect as Meals and Rentals tax does not lawfully belong to you. Accordingly, should you fail to pay over the collected tax to the state, you could also be charged with theft. Depending on the amount of money at issue, you could be convicted of a Class A Felony, which carries a maximum penalty of 7½ to 15 years in the New Hampshire State Prison, in addition to various criminal and civil monetary penalties.

Please note that in addition to the penalties noted above, it can be a Class A Misdemeanor to fail to file a return when one is due. This carries a maximum penalty of one year of incarceration and a \$2,000 criminal monetary penalty, in addition to civil monetary penalties. You should also know that most operators must file a return every month, regardless of whether they have had any activity during the previous month, and it can be a Class A misdemeanor to fail to file a return even when no tax is due. Returns must be filed electronically, via touch-tone telephone or personal computer. **You are only permitted to file via a paper return if your taxable revenue for the previous calendar year was less than \$25,000.** Each time an operator fails to collect taxes, fails to file a return and/or fails to pay over taxes to the Department, it is a separate violation of the law. Therefore, if an operator fails to pay over to the Department the collected Meals and Rentals tax for 12 consecutive months, he faces 12 separate felony charges. If the operator has also failed to file returns for those same 12 months, the operator could also face 12 separate misdemeanor charges.

Recordkeeping/Retention - RSA 78-A:19 and Rev 706.01

The Department has encountered issues with record keeping and record retention in its audits of Meals & Rentals operators. These issues concern the lack of records, inadequate records and/or the failure to maintain records for the three (3) years required by statute. Revenue Rule 706.01 (d) provides that in the event the operator's records are not adequate to make an accounting to the state for the tax collection liability, the Department shall determine a liability based on any and all available records and deny the 3% commission available under RSA 78-a:7, III.

The Business Profits Tax - RSA 77-A

The Business Profits Tax is a tax assessed on income that is derived from conducting business activity within the state. For taxable periods ending on or after July 1, 2001, the tax is assessed at a rate of 8.5% upon all of an organization's income that is derived from activity within New Hampshire. The tax applies to organizations that have more than \$50,000 in gross receipts from all of their activities. In other words, in determining whether an organization has met the \$50,000 threshold, the Department will take into account all of the business activity that an organization conducts worldwide, and not just the business that is conducted in New Hampshire. The tax is then apportioned, such that it is owed and paid only on the New Hampshire receipts. Organizations that have \$50,000 or less in gross receipts worldwide are not required to file a Business Profits tax return.

For businesses which are organized as corporations, business profits tax returns are due on the 15th day of the 3rd month following the end of the taxable period. Entities organized as sole proprietorships or partnerships must file their business profits tax returns by the 15th day of the 4th month following the end of the taxable period. Non-profit organizations must file their returns by the 15th day of the 5th month following the end of the taxable period. As with the Meals and Rentals tax, it can be a Class A misdemeanor to fail to file a return when one is due, and a Class B felony to fail to pay over taxes which are due. The penalties for each crime are detailed above, in the section on the Meals and Rentals tax.

The Business Enterprise Tax - RSA 77-E

A 0.75% tax, for taxable periods ending on or after July 1, 2001, is assessed on the enterprise value tax base, which is the sum of all compensation paid or accrued, interest paid or accrued, and dividends paid by the business, after special adjustments and apportionment. Businesses with more than \$150,000 of gross receipts, for taxable periods ending on or after July 1, 2001, from all their activities or an enterprise value tax base more than \$75,000, for taxable periods on or after July 1, 2001, are required to file a return. (The filing thresholds for taxable periods ending on or before June 30, 2001, are \$100,000 and \$50,000, respectively.)

Proprietorship, partnership and fiduciary returns are due on the 15th day of the 4th month following the end of the taxable period. Corporate returns are due on the 15th day of the 3rd month following the end of the taxable period. Non-profit returns are due on the 15th day of the 5th month following the end of the taxable period. As with the Meals and Rentals tax, it can be a Class A misdemeanor to fail to file a return when one is due, and a Class B felony to fail to pay over taxes which are due. The penalties for each crime are detailed above, in the section on the Meals and Rentals tax.

Increased Enforcement

It is the intention of both the Department of Revenue Administration and the Office of the Attorney General to actively and aggressively prosecute those operators who are not meeting their state tax obligations. In prosecuting such offenders, we will be seeking sentences that include terms of incarceration, in addition to maximum civil and criminal monetary penalties. Such offenders also stand to lose their Meals and Rentals licenses permanently. It is our hope that these efforts will lead to greater compliance with our tax laws. This enhanced compliance effort is also a way to demonstrate respect and support for the vast majority of businesses which regularly and faithfully honor their tax reporting and tax paying obligations.

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Audit Division, 45 Chenell Drive, Concord, NH 03301 or (603) 271-3400.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
MEALS & RENTALS TAX BOOKLET
 GENERAL INFORMATION

WHO MUST FILE	Every operator having a New Hampshire Meals & Rentals Tax license must file a Meals & Rentals Tax return. Operators must report monthly, even when no tax is due. Approved seasonal operators must file returns for each month of their approved season.
M&R TAX LICENSE REQUIREMENT	The Meals & Rentals Tax is a tax assessed upon the patrons of hotels, restaurants and renters of motor vehicles based on the rents charged and upon meals and/or alcohol costing \$.36 or more. A Meals & Rentals tax operator's license is required by anyone engaging in business activities as defined in RSA 78-A. Questions concerning licensing requirements should be directed to the Department by calling (603) 271-2191.
WORK-SHEET	Every operator is required to complete the worksheet monthly. Operators filing by E-FILE shall print a hard copy monthly. All records, including the worksheet, shall be retained for a minimum of three years from the due date of the tax or the date the return was filed, whichever is later.
ELECTRONIC FILING AND PAYMENT	To report the Meals & Rentals Tax information electronically, the operator can use either the TELEFILE or the E-FILE options explained below. When the operator E-files or telefiles their return the system will request they enter their federal Employer identification number or their social security number as a security check. The system will then allow the operator to create a personal identification number (PIN). Payment of the Meals & Rentals Tax will be made electronically using an ACH Debit authorization for an account specified by the operator. For more information about ACH Debit authorization requirements, see below.
ACH DEBIT AUTHORIZATION	For each Meals & Rentals operator electing to file electronically, an ACH Debit Authorization form may be completed and filed with the Department for each Meals & Rentals license at the time of licensing. If the operator did not fill out the ACH authorization form at the time of licensing, the operator can enter his/her banking information while e-filing or telefiling a return. The ACH Debit Authorization allows the Department to electronically process the payment of tax due from the account specified by the operator. This ACH Debit Authorization remains in effect until the operator changes it via E-file or Telefile.
TELEFILE	After completing the worksheet contained in this booklet, the TELEFILE system may be accessed by dialing 1-800-328-4557 from a touch-tone telephone 24 hours a day, 7 days a week. The automated system will prompt the operator to provide their license number and PIN prior to entering certain tax information from the prepared worksheet. Once the tax information has been entered and verified, TELEFILE will issue a ten (10) digit confirmation number as a record of the filing transaction. The operator should write this confirmation number on Line 22 of the worksheet. Questions concerning the TELEFILE or E-FILE systems may be directed to (603) 271-2191, Monday - Friday, 8:00 am - 4:30 pm. The TELEFILE system will provide step-by-step instructions on filing your return. If at any time during the filing process you do not hear the instructions, wait a few seconds and TELEFILE will repeat them to you. You will have several opportunities to enter the requested entry prior to having the call disconnected. After entering your license number and PIN, you will have the opportunity to 1) file your return; 2) create or change your bank information 3) create or change your pin; 4) delete a previously filed transaction up to 2 pm the day before the due date of the transaction or any combination of four options. Listen carefully to the prompts, then make your selection.
E-FILE	Operators may file via the internet by using their telefile PIN or by creating a new PIN. The E-FILE program will prompt the user to enter necessary tax information and, upon completion, will automatically transmit the information to the New Hampshire Department of Revenue Administration. The E-FILE program is available through the Department web site www.revenue.nh.gov . E-File help instructions and help screens are available on-line to assist you. E-FILE DRA <ul style="list-style-type: none"> * Access the Department's web site www.revenue.nh.gov, select E-FILE DRA, and then select "Meals & Rentals Tax" and follow the prompts. * When you have completed and verified all return entries you are ready to transmit your return and payment. * Upon completion of the transaction you will receive notification of your successful filing. * Once confirmation has been received, you must print a copy of the filing to maintain in your records.
WHEN TO FILE AND PAY TAX	E-File or Telefile returns filed timely will not have the payment, which is on Line 20 of the worksheet, deducted from their account until the next business day after the return due date (generally the 16th of each month. E-file or Telefile payments for late filed returns will be deducted on the next business day following the day the return was filed. You may access the TELEFILE and E-FILE systems 24 hours a day, 7 days a week. E-File or Telefile returns will be considered timely filed when a confirmation number is received by the TELEFILE or E-FILE system prior to 12:00 midnight on the date due. Paper returns must be received by the Department no later than the due date shown on the worksheet. The post mark on your envelope does not constitute a timely filed return.
INTEREST AND PENALTIES	Interest and penalties will be charged on all late filed and late paid returns. For assistance in calculating interest and penalties see instructions on page 6. Payments are applied in accordance with Rev. 220.01.
NEED FORMS	To obtain additional forms or forms not contained in this booklet, please call (603) 271-2192. Copies of the state tax forms may also be obtained from our web site at www.revenue.nh.gov or by visiting any of the 21 Depository Libraries located throughout the state.
NEED HELP	Call (603) 271-2191, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, license number, tax period, the name of a contact person and a daytime telephone number and should be sent to New Hampshire Department of Revenue Administration, PO Box 454, Concord, NH 03302. Individuals with hearing or speech impairments may call TDD access: Relay NH 1-800-735-2964.

ELIGIBILITY REQUIREMENTS FOR 3% COMMISSION	<p>Per RSA 78-A:7,III operators are permitted to take a commission equal to 3% of the tax due if they meet all of the following requirements: (1) keep the prescribed records, (2) file the return timely, (3) pay the tax due timely and (4) follow the appropriate method of filing.</p> <p>Meals & Rentals Tax operators may elect to file paper returns rather than file electronically; however, this election will result in the loss of the 3% commission, if gross receipts were equal to or greater than \$25,000 in the prior calendar year.</p> <p>All Meals & Rentals Tax operators are required to keep sufficient records to substantiate their reported receipts. These records must include properly dated source documents, and the summary documents used to calculate the tax due. As required by Rev. 706.01, operators must maintain for a minimum of three (3) years, all records including the Meals & Rentals Tax worksheet or a hard copy of the E-FILING, guest checks/registration cards, cash receipts/sales journal, cash disbursement/purchases journal, general ledger, payroll records, cash register tapes, bank records and any other source documents required to support entries in an accounting record as either taxable or non-taxable sales. Operators whose sales include non-taxable items must keep adequate records to substantiate non-taxable sales or <u>all sales will be considered taxable</u>. [Rev. 706.01]</p> <p>Failure to keep adequate records will result in the loss of any 3% commissions taken, the assessment of a 10%, 25% or 50% penalty on any additional tax due and/or the suspension/revocation of their operator's license.</p>
PAPER RETURNS	Meals & Rentals Tax operators may elect to file paper returns rather than file electronically; however, this election will result in the loss of the 3% commission, when gross receipts are equal to or greater than \$25,000 in a prior calendar year. Taxpayers are reminded to self-monitor their gross receipts to avoid a loss of their commission and an assessment of applicable penalties.
CONSOLIDATED REPORTING	<p>Operators having more than one license may request permission in writing to file on a consolidated basis provided all licenses use the same federal employer identification number. The request to the Department shall include the following:</p> <ul style="list-style-type: none"> (A) Operator's designation of one license number to be the master license number; (B) Business name and each license number for each member of the consolidated group; (C) Address for each license; and (D) A statement that the operator agrees to the requirements of Rev 704. <p>To qualify for consolidated reporting the operator agrees:</p> <ul style="list-style-type: none"> (1) To notify the Department, in writing, of any additions or deletions to the consolidated group within ten (10) days of any change; (2) To continue to use the designated master license number unless written approval has been granted to change the designation; (3) To keep records readily available which show activity by month for each individual license; (4) To permit the Department to make an assessment against and collect from the master license for any member of the consolidated group when the records required in (3) are not made available; and (5) If the consolidated return is late or the payment is late, then interest and penalties shall be applied as if individual returns had been filed.
QUARTERLY FILERS	Any operator who has been in business for a full year whose year-round business has an average monthly tax liability of less than \$100 per month may request in writing to file quarterly returns. For additional information, please call (603) 271-2191.
CHANGING THE PIN NUMBER OR BANKING INFORMATION	<p>You can create or change your personal identification number (PIN) number and/ or your banking information at the time you file a return using the e-file system or the telefile system. Follow the instructions carefully. The changes you make will remain in effect until you change them.</p> <p>You may access e-file at www.revenue.nh.gov or telefile at 1-800-328-4557.</p>
ENTERING DOLLAR AMOUNTS	When filing returns and estimates all dollars must be entered on the E-FILE AND TELEFILE System in WHOLE DOLLARS. DO NOT ENTER CENTS. For each entry which requires a dollar amount, you will be asked to enter the pound sign (#) once you have completely entered any dollar amount. The pound sign (#) may be found just below the number 9 of your touch-tone telephone keypad. For example, an operator reporting a meals tax of \$3,197.24 would enter as follows: TELEFILE: "Enter the total meals tax .. Enter this amount followed by the pound key (#), now." M&R FILER: Enter "3197 #"
VERIFYING CORRECT INFORMATION	After each item of tax information has been entered, TELEFILE will ask you to verify the entry. TELEFILE will repeat the information and will request you to acknowledge the accuracy of the entry. For example: TELEFILE: "You have entered Three Thousand One Hundred Ninety Seven Dollars. Press 1 if correct or press 2 to re-enter". If the entry should be 2197 instead of 3197, you would press 2. TELEFILE will again instruct you to enter the information and verify the amount. No more than three (3) attempts to enter the same entry will be allowed. If this occurs, the TELEFILE system will disconnect the call. If you are disconnected, please call (603) 271-2191.
CONFIRMATION NUMBER	A 10-digit confirmation number will be provided at the conclusion of all TELEFILE and E-FILE transactions. This confirmation number will provide a record of the electronic filing transaction and should be retained in the taxpayer's records. (Note: A space has been provided to record this item on Line 22 of the worksheet contained within this booklet.)
AMENDED & FINAL RETURNS	You may not file amended or final returns through TELEFILE. Amended and final returns may be filed by E-file or paper by using the Meals & Rentals Tax Return (DP-14) contained in this booklet. Final returns must be submitted with the Meals and Rentals Tax License attached. If you need additional forms, you may access them on our web site at www.revenue.nh.gov , you may copy those found in this booklet or call (603) 271-2192. Questions concerning amended or final returns may be directed to (603) 271-2191.
SEASONAL FILERS	Any operator whose business is not open year round may request in writing to file only for the months operated during the year provided the filing months are consecutive. Operations previously approved for seasonal filing need NOT reapply each year unless their season changes. For additional information, please call (603) 271-2191.
ENTITY CHANGE	Entity changes in businesses require a new license , Form CD-3. A change in ownership of the entity does not require a new license. However, a change in ownership must be reported to the DRA at PO Box 454, Concord NH 03302-0454. This information must include the <u>complete name, address, telephone, title and SSN of each new owner</u> .
ADDRESS CHANGE	Operators must complete and file the Form CD-100 found in this booklet and submit it any time there is an address change.

MEALS & RENTALS TAX WORKSHEET

LINE-BY-LINE TELEFILE INSTRUCTIONS

Prior to filing a return, all licensed operators must complete the WORKSHEET found in this booklet. This worksheet will provide an historical record of the Meals & Rentals Tax reported by your business each month during the year. The worksheet is to be maintained with your records for three (3) years from the due date of tax or date the return is filed, whichever is later.

When using E-File, follow the instructions on the screen.

The shaded lines on this instruction page and those found on the Meals & Rentals Tax worksheet are the **ONLY** entries which the Telefile system will request you to enter or verify when filing your return.

Enter **ONLY** the requested items. **DO NOT ENTER YOUR GROSS SALES RECEIPTS ON TELEFILE.** If you have questions regarding these entries, call (603) 271-2191.

ENTER your business name on the line in the upper left corner of the worksheet.

ENTER your **six (6)** digit Meals & Rentals Tax license number in the block located in the upper left corner of the worksheet.

DO NOT ENTER your personal identification number (PIN) on the worksheet. The PIN is necessary for filing your return on the TELEFILE and/or the E-FILE system: however, this number should not be disclosed to anyone **except** those persons specifically authorized to act on your behalf.

Receipts from Meals & Beverages

LINE 1	Enter the net receipts/net sales for the period for items sold if the tax is not included in the price of the item sold.
LINE 2	Multiply Line 1 x .08 and Enter on Line 2.
LINE 3	Enter the gross receipts/gross sales for the period for items if the tax is included in the price of the item sold.
LINE 4	Multiply Line 3 x .0741 and Enter on Line 4.
LINE 5	Enter the TOTAL MEALS TAX, Line 2 plus Line 4. Round to the nearest dollar and ENTER WHOLE DOLLARS ONLY.

Receipts from Rentals

LINE 6	Enter the total room rental receipts minus any tax-exempt amount described on Line 21.
LINE 7	Enter permanent resident receipts. (Receipts received from occupants having greater than 185 days of continuous occupancy are not subject to the Meals & Rentals Tax.)
LINE 8	Enter the taxable room rental receipts, Line 6 minus Line 7.
LINE 9	Enter the TOTAL ROOM RENTAL TAX. Circle the rate which applies. Line 8 x rate, .08 if tax excluded or .0741 if tax included. Round to the nearest dollar and ENTER WHOLE DOLLARS ONLY.
LINE 10	Enter the total motor vehicle rental receipts.
LINE 11	Enter the TOTAL MOTOR VEHICLE RENTAL TAX. Circle the rate which applies. Line 10 x rate, .08 if tax excluded or .0741 if tax included. Round to the nearest dollar and ENTER WHOLE DOLLARS ONLY.
LINE 12	Enter the total amount of tax, by adding Line 5 plus Line 9 plus Line 11 to calculate the total amount of the tax. NOTE: Taxpayers who substantially understate their tax on Line 12 may be assessed a penalty by the Department in the amount of 25% of any underpayment of the tax. A substantial understatement is one which exceeds the greater of 10% of the amount of tax (Line 12) or \$5,000.

Deductions and Additions

Commission of 3% may be taken by operators who timely file in accordance with RSA 78-A:8. Commission MAY NOT be deducted by an operator not meeting the requirements of RSA 78-A:7. (See 3% Commission Requirements in General Information.)

Deductions:

LINE 13	Multiply Line 12 x .03 and Enter total on Line 13.
LINE 14	Enter payments made in advance of the due date for the current tax period or for any Credit Memo you have received from the Department.
LINE 15	Enter total deductions, Line 13 plus Line 14.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
MEALS & RENTALS TAX WORKSHEET
LINE-BY-LINE INSTRUCTIONS (continued)

Additions: LINE 16	<p>Tax due not timely paid shall have interest at a rate of 6% per annum for returns due in the year 2005. The interest is calculated on the balance of tax due from the original due date to the date paid.</p> <p>Multiply the Net Tax Due (Line 12 minus Line 15) by the number of days late x .000164. Enter this amount on Line 16.</p> <p>Example: To calculate interest on a return 15 days late with a tax due of \$500, see below. $\\$500 \text{ tax} \times 15 \text{ days late} \times .000164 = \\$1.23 \text{ interest due}$</p>																								
LINE 17	<p>Tax due not timely paid may have a penalty for failure to pay imposed. A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.</p> <p>Multiply the Net Tax Due (Line 12 minus Line 15) by 10% and Enter on Line 17.</p> <p>Example: To calculate the 10% penalty for failure to pay on \$500 tax, see below. $\\$500 \times .10 \text{ penalty for failure to pay} = \\50 penalty due</p>																								
LINE 18	<p>A taxpayer failing to timely file a complete return may be subject to a penalty for failure to file equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of the tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return has been filed.</p> <p>Multiply the Net Tax Due (Line 12 minus Line 15) by the percentage which applies and Enter the penalty for failure to file on Line 18.</p> <p>Example: To calculate the penalty for failure to file, see below.</p> <table border="0"> <thead> <tr> <th><u>Tax is:</u></th><th><u>Due date:</u></th><th><u>When filed:</u></th><th><u>Failure to file penalty due:</u></th></tr> </thead> <tbody> <tr> <td>\$500</td><td>1/15</td><td>1/16 - 2/15</td><td>\$ 25 (tax x 5%) or \$10 whichever is greater</td></tr> <tr> <td>\$500</td><td>1/15</td><td>2/16 - 3/15*</td><td>\$ 50 (tax x 10%) or \$20 whichever is greater</td></tr> <tr> <td>\$500</td><td>1/15</td><td>3/16 - 4/15</td><td>\$ 75 (tax x 15%) or \$30 whichever is greater</td></tr> <tr> <td>\$500</td><td>1/15</td><td>4/16 - 5/15</td><td>\$100 (tax x 20%) or \$40 whichever is greater</td></tr> <tr> <td>\$500</td><td>1/15</td><td>on or after 5/16</td><td>\$125 (tax x 25%) or \$50 whichever is greater</td></tr> </tbody> </table> <p>* If the return is due on 1/15 and filed on 2/16, the penalty is calculated at 10%: 5% for the first month, (1/16-2/15) and an additional 5% for each subsequent month or part of the second month not to exceed 25% of the balance of the tax due or \$50, whichever is greater.</p>	<u>Tax is:</u>	<u>Due date:</u>	<u>When filed:</u>	<u>Failure to file penalty due:</u>	\$500	1/15	1/16 - 2/15	\$ 25 (tax x 5%) or \$10 whichever is greater	\$500	1/15	2/16 - 3/15*	\$ 50 (tax x 10%) or \$20 whichever is greater	\$500	1/15	3/16 - 4/15	\$ 75 (tax x 15%) or \$30 whichever is greater	\$500	1/15	4/16 - 5/15	\$100 (tax x 20%) or \$40 whichever is greater	\$500	1/15	on or after 5/16	\$125 (tax x 25%) or \$50 whichever is greater
<u>Tax is:</u>	<u>Due date:</u>	<u>When filed:</u>	<u>Failure to file penalty due:</u>																						
\$500	1/15	1/16 - 2/15	\$ 25 (tax x 5%) or \$10 whichever is greater																						
\$500	1/15	2/16 - 3/15*	\$ 50 (tax x 10%) or \$20 whichever is greater																						
\$500	1/15	3/16 - 4/15	\$ 75 (tax x 15%) or \$30 whichever is greater																						
\$500	1/15	4/16 - 5/15	\$100 (tax x 20%) or \$40 whichever is greater																						
\$500	1/15	on or after 5/16	\$125 (tax x 25%) or \$50 whichever is greater																						
LINE 19	<p>Enter the sum of Lines 16, 17 and 18.</p>																								
LINE 20	<p>Enter the TOTAL PAYMENT DUE, Line 12 minus Line 15 plus Line 19. Round to the nearest dollar and ENTER WHOLE DOLLARS ONLY. The amount entered here is the amount to be deducted from the account you have authorized for this purpose.</p> <p>NOTE: For operators filing a paper return, Form DP-14, enclose a check payable to the State of NH for the amount shown on Line 20. If less than \$1.00 do not pay but still file the return.</p> <p>Telefile returns filed timely will have the payment, on Line 20, deducted from their account the next business day AFTER THE RETURN DUE DATE (commonly on the 16th of the month). Telefile payment for late filed returns will be deducted the NEXT BUSINESS DAY following the day the return was filed.</p>																								
LINE 21	<p>Enter the total Meals & Rentals receipts which are exempt from tax. As an example, federal, New Hampshire state and New Hampshire municipal employees on government business and having the proper documentation may be exempt from the payment of this tax. For further clarification, contact the Department at (603) 271-3400. Do not include permanent resident receipts on this line.</p>																								
LINE 22	<p>Telefilers should enter the 10 digit confirmation number assigned by the Telefile System at the conclusion of your filing. This number is an important record of your Telefile transaction and will be requested should any research of your electronic filing be required. Enter this number on your worksheet in the block under the corresponding tax period. E-filers should print a copy of their confirmation prior to exiting the E-FILE system. Telefilers and e-filers must continue to end of the program to complete transaction and receive a confirmation number.</p> <p>IF YOU DID NOT RECEIVE A CONFIRMATION NUMBER, YOUR TRANSACTION DID NOT TRANSMIT TO THE DEPARTMENT</p>																								

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
MEALS & RENTALS LICENSE DATA UPDATE

After completing the applicable section below, detach this form from the booklet and remit to:

**NH DEPT OF REVENUE ADMINISTRATION
COLLECTION DIVISION
PO BOX 454
CONCORD NH 03302-0454**

LICENSE # _____
(ENTER LICENSE NUMBER ABOVE)

PRIOR BUSINESS MAILING ADDRESS

BUSINESS NAME
CORPORATE NAME, PARTNER NAMES OR PROPRIETOR'S NAME
NUMBER & STREET ADDRESS
ADDRESS (continued)
CITY/TOWN, STATE & ZIP CODE

NEW BUSINESS MAILING ADDRESS CHANGE

BUSINESS NAME
CORPORATE NAME, PARTNER NAMES OR PROPRIETOR'S NAME
NUMBER & STREET ADDRESS
ADDRESS (continued)
CITY/TOWN, STATE & ZIP CODE

BUSINESS NAME CHANGE

CHANGE FROM: _____ TO: _____

NOTE: DO NOT USE THIS FORM TO REPORT AN ENTITY CHANGE, FILE A FORM CD-3 TO REPORT AN ENTITY CHANGE.

REQUEST FOR CHANGE IN FILING REQUIREMENTS

I request my filing requirements be changed

FROM: _____ - _____
month beginning month ending

TO: _____ - _____
month beginning month ending

I understand a return must be filed for each month in which my license is active, even though there may be no tax due.

FOR DRA USE ONLY

SIGNATURE (IN INK)

DATE

BUSINESS NAME XYZ Hotel, Restaurant & Auto RentalsLICENSE NUMBER **0 9 9 9 9 9**

Note: This is the operator's six digit license number, not FEIN or SSN.

PIN **Enter PIN on Telefile or E-file**For the month of January
Filing due date 02/15/2005**NOTE:** TELEFILE and E-FILE users will enter the bolded numbers on Lines 5, 9, 11 and 20 on the TELEFILE or E-FILE system.**RECEIPTS FROM MEALS & BEVERAGES**

1	Tax Excluded Receipts	27,000
2	Meals Tax @ 8% (Line 1 multiplied by .08)	2,160
3	Tax Included Receipts	14,000
4	Meals Tax @ 7.41% (Line 3 multiplied by .0741)	1,037
5	TOTAL MEALS TAX (Line 2 plus Line 4)	3,197

COMMON ERROR: Do not enter these numbers into telefile or e-file.

Enter on telefile or e-file

RECEIPTS FROM RENTALS

6	Room Rental Receipts	10,100
7	Permanent Resident Receipts	100
8	Taxable Room Rental Receipts Line 6 minus Line 7	10,000
9	TOTAL ROOM RENTAL TAX Check rate used. <input checked="" type="checkbox"/> .08 <input type="checkbox"/> .0741 Line 8 multiplied by .08 or .0741.	800
10	Motor Vehicle Rental Receipts	5,000
11	TOTAL MOTOR VEHICLE RENTAL TAX. Check rate used. Line 10 x rate, <input checked="" type="checkbox"/> .08 if tax excluded, <input type="checkbox"/> .0741 if tax included. Round to nearest dollar.	400
12	TOTAL TAX (Line 5 plus Line 9 plus Line 11)	4,397

Enter on telefile or e-file

Enter on telefile or e-file

FOR EXAMPLE:

XYZ Hotel, Restaurant and Auto Rental, License # 099999, a sample company, has the following sales in the month of January, 2005:

Net Receipts/Sales \$27,000.00
(tax not included in sale price)Gross Receipts/Sales \$14,000.00
(tax is included in sale price)

Room Rental Receipts \$10,100.00

Permanent Resident Receipts \$ 100.00

Motor Vehicle Rental Receipts \$ 5,000.00

DEDUCTIONS AND ADDITIONS

13	Commission (Line 12 multiplied by .03) See 3% commission requirement in General Instructions.	132
14	Advanced Payment or Credit Memo	0
15	TOTAL DEDUCTIONS (Line 13 plus Line 14)	132
16	Interest (See instructions)	0
17	Penalty for Failure to Pay (See instructions)	0
18	Penalty for Failure to File (See instructions)	0
19	TOTAL ADDITIONS (Sum of Lines 16, 17 & 18)	0

20	TOTAL PAYMENT DUE (Line 12 minus Line 15 plus Line 19)	4,265
----	--	--------------

Enter on telefile or e-file

Payment authorized on Line 20 will be debited from your account the next business day after the filing due date

21	TAX EXEMPT MEALS & RENTALS RECEIPTS (See instructions)	0
----	---	---

January

22	CONFIRMATION NUMBER	<u>1 1 1 1 1</u> <u>1 1 1 1 1</u>
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NOTE: If you do not receive a confirmation number from either telefile or e-file, your transaction did not transmit to the Department.

BUSINESS NAME _____

STATE OF NEW HAMPSHIRE

LICENSE NUMBER

--	--	--	--	--	--

Note:

(This is the Operator's six digit License number, not FEIN or SSN)

PIN

Enter PIN on Telefile or e-file

THIS WORKSHEET MUST BE COMPLETED PRIOR TO FILING THE NH MEALS & RENTALS RETURN

For the month of

Filing due date

January	February	March	April	May
02/15/2005	03/15/2005	04/15/2005	05/16/2005	06/15/2005

RECEIPTS FROM MEALS AND BEVERAGES

1	Tax Excluded Receipts				
2	Meals Tax @ 8% (Line 1 multiplied by .08)				
3	Tax Included Receipts				
4	Meals Tax @ 7.41% (Line 3 multiplied by .0741)				
5	TOTAL MEALS TAX (Line 2 plus Line 4)				

RECEIPTS FROM RENTALS

6	Room Rental Receipts				
7	Permanent Resident Receipts				
8	Taxable Room Rental Receipts Line 6 minus Line 7				
9	TOTAL ROOM RENTAL TAX Check rate used. <input type="checkbox"/> .08 <input type="checkbox"/> .0741 Line 8 multiplied by .08 or .0741.				
10	Motor Vehicle Rental Receipts				
11	TOTAL MOTOR VEHICLE RENTAL TAX. Check rate used. Line 10 x rate, <input type="checkbox"/> .08 if tax excluded, <input type="checkbox"/> .0741 if tax included. Round to nearest dollar.				
12	TOTAL TAX (Line 5 plus Line 9 plus Line 11)				

DEDUCTIONS AND ADDITIONS

13	Commission (Line 12 multiplied by .03) See 3% commission requirement in General Instructions.				
14	Advanced Payment or Credit Memo				
15	TOTAL DEDUCTIONS (Line 13 plus Line 14)				
16	Interest (See instructions)				
17	Penalty for Failure to Pay (See instructions)				
18	Penalty for Failure to File (See instructions)				
19	TOTAL ADDITIONS (Sum of Lines 16, 17 & 18)				

20	TOTAL PAYMENT DUE (Line 12 minus Line 15 plus Line 19)				
----	--	--	--	--	--

Payment authorized on Line 20 will be debited from your account the next business day after the filing due date

21	TAX EXEMPT MEALS & RENTALS RECEIPTS (See instructions)				
----	---	--	--	--	--

January

February

March

April

May

THE TELEFILE SYSTEM WILL PROVIDE A 10 DIGIT CONFIRMATION NUMBER TO VERIFY THE

22	CONFIRMATION NUMBER	_____	_____	_____	_____
----	----------------------------	-------	-------	-------	-------

Telefile Telephone Number 1-800-328-4557
E-File at www.revenue.nh.gov

AND MUST BE RETAINED FOR THREE YEARS FROM THE DUE DATE OF THE TAX OR THE DATE THE RETURN IS FILED WHICHEVER IS LATER.

June	July	August	September	October	November	December	TOTAL
07/15/2005	08/15/2005	09/15/2005	10/17/2005	11/15/2005	12/15/2005	01/17/2006	2005

RECEIPTS FROM MEALS AND BEVERAGES

1							
2							
3							
4							
5							

RECEIPTS FROM RENTALS

6							
7							
8							
9							
10							
11							
12							

DEDUCTIONS AND ADDITIONS

13							
14							
15							
16							
17							
18							
19							
20							

Above if the return is timely filed and on the next business day following the date the return was filed for late filed return.

21							
----	--	--	--	--	--	--	--

June	July	August	September	October	November	December	2005
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TRANSACTION. PLEASE ENTER THE NUMBER IN THE APPROPRIATE SPACE BELOW.

22							
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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
FREQUENTLY ASKED MEALS & RENTALS QUESTIONS (FAQ's)

ARE NON-PROFITS EXEMPT FROM THE MEALS & RENTALS TAX?	<p>No blanket Meals & Rentals Tax exemption exists for anyone including Non-Profit Organizations. However, there are limited exemptions for the following:</p> <ul style="list-style-type: none"> a. Meals and Rentals charges incurred in the course of official business by federal government employees, New Hampshire State, County or Municipal employees. The operator must receive a purchase order from the governmental entity and payment from the government's treasurer. b. Persons possessing diplomatic tax exempt cards issued by the US Department of State. c. Rents incurred as the result of the partial or complete destruction of a person's permanent residence. d. Meals paid for with food stamps/coupons. e. Some schools and students. <p>If you have any questions about tax exempt sales, please call the Department at (603) 271-3400. The State of New Hampshire does not issue Meals & Rentals Tax exempt certificates.</p>
WHAT RECORDS DO I NEED TO KEEP AND FOR HOW LONG?	<p>Keep all records used to record and report your Meals & Rentals Tax for three (3) years from the due date of the tax or the date the return was filed, whichever is later. This includes the telefile worksheet, e-file screen prints, cash receipts journals, cash disbursement journal, general ledger, payroll records, cash register tapes, guest checks and registration cards, bank statements with all enclosures and any other source document used in your accounting records. If you sell both taxable and non-taxable items, it is important to maintain those records which justify non-taxable sales.</p>
WHAT CHARGES ASSOCIATED WITH AUTOMOBILE RENTALS ARE TAXABLE?	<p>All charges included in the rental agreement are taxable including but not limited to airport fees, drop off fees and under age fees. The following items are not subject to the tax when separately stated in the agreement. Example:</p> <ul style="list-style-type: none"> a. Charges for fuel b. Charges for insurance c. Charges for damages <p>If the motor vehicle lease or rental agreement does not exceed 180 consecutive days, the lease or rental is subject to the Meals and Rentals Tax.</p>
WHEN IS LONG TERM ROOM RENTAL SUBJECT TO THE MEALS & RENTALS TAX?	<p>Tax must be collected on all room rentals of less than 185 consecutive days. When a patron reaches the 185th consecutive day of occupancy, the operator must refund to the patron the tax monies that have been collected. The operator must then send to the Department verification of the refund (a copy of the canceled check or a signed statement from the patron that he/she has received the refund) along with documentation supporting the length of occupancy to the Audit Division PO Box 457, Concord, NH 03302-0457. The Department will then issue a credit memo. Once the credit memo is received, the operator may use it to reduce a subsequent tax payment. The credit memo amount should be entered on Line 14 of the Meals & Rentals Tax worksheet. Note: Operators may not utilize any credit amount until they have received a credit memo from the Department. Operators should utilize the amount of the most recent credit memo they have received as the total is cumulative.</p>
WHERE CAN I GET A COPY OF THE MEALS & RENTALS TAX LAW AND RULES?	<p>A copy of the Meals & Rentals Tax law (RSA 78-A) and Administrative Rules (Chapter 700) is available for free through the Department's web site on the internet at www.revenue.nh.gov, or copies can be made for a fee by visiting the New Hampshire State Library or any New Hampshire Depository Library.</p>
DO I NEED A SEPARATE LICENSE FOR CATERING?	<p>Yes, a separate license is required for each fixed location where meals are regularly served and the occasional serving of meals at various locations for occasions such as, but not limited to: banquets, weddings, barbecues, outings, picnics, private homes, etc.</p>
HOW ARE BAKERY PRODUCTS TAXED?	<p>All bakery products sold in quantities of less than six from a restaurant are taxable. A bakery is classified as a restaurant when it offers other taxable items for sale such as, but not limited to, coffee, soda, sandwiches, salads from the salad bar, and/or prepared foods. The taxability of bakery products is not affected by whether the bakery product is served to be eaten on premise or on a "to go" basis.</p>
HOW SHOULD I HANDLE COUPONS AND DISCOUNT SALES?	<p>The tax should be applied to the sale amount after the discount or coupon reduction has been taken.</p>
ARE GRATUITIES AND SERVICE CHARGES TAXED?	<p>Gratuities and other service charges are not taxable when the charge is (a) not used as a supplement or in lieu of wages, or for managerial bonuses; (b) the charge is paid to the service personnel providing the service for which the gratuity was charged; (c) the charge does not exceed 18%; (d) any charge exceeding 18% and not separately stated will be taxable over and above the 18%; and (e) records must be maintained to substantiate the distribution of the gratuity. For more clarification please call (603) 271-3400.</p>
ARE PARTY PLATTERS TAXABLE EVEN IF I AM NOT SERVING?	<p>Yes, party platters such as, but not limited to, vegetable, meat, dessert, fruit, and hors-d' oeuvres, are taxable whether delivered, picked up, served or not.</p>
ARE FUNCTION ROOM RENTALS TAXABLE?	<p>Yes, any type of room rentals in a hotel (or any facility with sleeping accommodations) is subject to the tax.</p>
DO I NEED TO FILE A RETURN EVERY MONTH EVEN IF I HAVE NO ACTIVITY?	<p>Yes, you must file a return even if you have had no activity during your scheduled reporting periods.</p>

These questions are not intended to be inclusive of every situation. If you have any questions regarding the taxability of any product or rental, please contact the Department at (603) 271-3400.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**APPLICATION FOR MEALS & RENTALS TAX
OPERATORS LICENSE & ACH DEBIT AUTHORIZATION**

Mail To: Collection Division, PO Box 454, Concord, NH 03302-0454. Telephone No. (603) 271-2191.

FOR DRA USE ONLY

License Number

Date Issued

LICENSE REQUIRED BEFORE OPERATING

Be sure to read instructions on reverse side before filling out this form.

PLEASE TYPE OR PRINT CLEARLY

1	BUSINESS NAME	STATE	ZIP CODE
2	NAME OF ENTITY		
3	MAILING ADDRESS		
4	ADDRESS CONTINUED		
5	CITY OR TOWN	STATE	ZIP CODE

6a Type of Legal Organization: ☐ ① Proprietorship ☐ ② Corporation ☐ ③ Partnership ☐ ④ Fiduciary ☐ ⑤ Non-Profit

6b Or, LLC Taxed as: ☐ ① Single Member ☐ ② Corporation ☐ ③ Partnership Complete **EITHER** 6a or 6b, but not both

7 Federal Employer Identification Number of the above operation: (Do Not Enter SSN)

8 If you have not entered an FEIN at line 7 above, under what social security number or department identification number will your business taxes for this operation be filed? **SSN:** or **DIN:**

9 List individual owner, partners or president and treasurer:

Name	Title	Social Security Number	Home Address
		<input type="text"/>	<input type="text"/>
		<input type="text"/>	<input type="text"/>
		<input type="text"/>	<input type="text"/>
		<input type="text"/>	<input type="text"/>

10 Contact Person if other than above _____ Telephone # () _____ Ext. _____

11 Business Telephone # () _____ Ext. _____ Home Telephone # () _____

12 Business Location in NH _____

13 Proposed opening date ____/____/____ (Required) _____ STREET, CITY and ZIP CODE

14 Type of business activity _____

15 Check Here if you Serve.... ☐ Food ☐ Alcoholic Beverages

16 Check here if you rent..... ☐ Sleeping Accommodations. Number of Rooms _____ ☐ Function Rooms

17 Check here if you are requesting permission to file returns on a seasonal basis (less than twelve returns per year). ☐
If yes what months will the business operate? _____

18 Prior business name _____ Prior Owner _____

I hereby certify that the above given information is true and correct and in conformity with applicable state laws.

SIGNATURE (IN INK) (REQUIRED ON ALL APPLICATIONS)

TITLE

DATE

FOR DRA USE ONLY

ACH DEBIT AUTHORIZATION

19 Bank Name	20 Bank Routing & Transit #
21 Name on Bank Account	22 FEIN/SSN on Bank Account
23 Bank Account Number	24 Account Type <input type="checkbox"/> Statement Savings <input type="checkbox"/> Checking

YOU MUST PROVIDE A COPY OF A VOIDED CHECK OR A SAVING WITHDRAWAL SLIP FOR THIS ACCOUNT.

By signing below, I hereby authorize the New Hampshire Department of Revenue to initiate variable debit entries to the bank account and the depository named above.

Signature (in ink) (required for all ACH Debit Authorizations) _____ Title _____ Date _____

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
MEALS & RENTALS TAX OPERATORS (RSA 78-A:4)
GENERAL INSTRUCTIONS

- * A separate application must be made for each place of business.
- * Licenses are not transferable.

Incomplete applications are returned to the applicant and will result in a delay in issuing. Some common omissions/errors are:

- * Application is incomplete or illegible.
- * The entity name (Line 2) in the case of a corporation is the corporate name, not the president's name.
- * The application has not been signed.
- * ACH Debit Authorization incomplete.

Line 1	Type or Print Business/Trade Name - One (1) letter per block.
Line 2	Type or Print the business entity name (Corporate, Partnership, or Proprietor's Name - One (1) letter per block).
Line 3	Type or Print the mailing address - One (1) letter per block; abbreviate when possible.
Line 4	Type or Print the Post Office Box, rural route number, etc.
Line 5	Type or Print the city or town, state and zip code.
Line 6a	Check the type of legal organization if other than a Limited Liability Company (LLC).
Line 6b	If this operation is a Limited Liability Company (LLC) show whether the entity is taxed as a single member, corporation or partnership.
Line 7	Type or Print the Federal Employer Identification Number. If applied for, enter "Applied for" and notify the Department when received.
Line 8	Type or Print the Social Security Number or NH Department of Revenue issued Identification Number (Single Member LLC's) under which your business taxes for this operation will be reported.
Line 9	List the names, titles, social security numbers and home addresses of the individual owners (Proprietorships), partners (Partnerships), members and managers (Limited Liability Companies) and president and treasurer and anyone else in a managerial capacity (Corporations).
Disclosure of SSN:	Disclosure of your Social Security Number is mandatory under Department of Revenue Administration rule 708.05(d)(4). This information is required for the purpose of administering the tax laws of this state and authorized by 42 U.S.C.S. 405(c)(2)(C)(i). The tax information which is disclosed to the NH Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the US Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by NH RSA 21-J:14. The failure to provide a Social Security Number will result in a rejection of an application.
Line 10	If there is a designated person to contact regarding licensing, returns or payments, please indicate on this line.
Line 11	Provide the business and home telephone numbers.
Line 12	Type or Print the actual address where the business is located. For example, "1 Main St., Manchester, NH".
Line 13	Enter the proposed opening date of the business. NOTE: This license is required prior to operating.
Line 14	Enter the type of business activity. (For example, hotel, inn, restaurant, tavern, club, motel, dairy bar, ski area, tourist home, cottage, motor vehicle rentals, store, service station, rental agent and caterer).
Line 15	Please check all applicable items served by this business.
Line 16	If this business has room rentals, please check appropriate box(es). If sleeping accommodations are rented, please indicate the number of rooms at this business. If you are a motor vehicle rental operator only, disregard Line 16.
Line 17	If this is a seasonal business indicate the months it will be operated. If the operator desires to file tax returns on a seasonal basis, that is, less than twelve returns per year, check the appropriate block. Monthly filing will be required unless seasonal permission is granted. A return will be required for each month of the filing status, whether there is tax due or not.
Line 18	In case of change of ownership, provide the name the business previously operated under and the name of former owner(s).
Signature	The signature, in ink, of the person who is certifying the application information is required on all forms regardless of whether or not ACH debits will be authorized.
- INSTRUCTIONS for ACH DEBIT AUTHORIZATION - Note: any reference to bank means any financial institution Applicants choosing not to file via Telefile or E-FILE should leave line 19 through 24 blank.	
Line 19	Bank Name. The name of the bank where the account is located.
Line 20	Bank Routing/Transit Number. The number assigned to your particular banking institution.
Line 21	Name on Bank Account. The name in which this account is held (i.e. business name, personal name, etc.).
Line 22	FEIN/SSN on Bank Account. The identification number on this bank account.
Line 23	Bank Account Number. The account number assigned to your particular account.
Line 24	Account Type. Check whether a checking or statement savings account.
Authori- zation	If this person is authorizing the ACH Debit on this account this person <u>must be an authorized signatory on the account.</u>
ACH Signature	The signature (in ink) of the person who is authorizing the ACH information is required on all ACH Debit Authorizations.
Title	The title of the person who certified the application and authorized the ACH Debit on this account.
Date	The date this authorization is given.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
MEALS & RENTALS TAX RETURN

FOR DRA USE ONLY

STOP

MAKE SUFFICIENT COPIES FOR ALL YOUR FILING PERIODS BEFORE FILLING OUT THIS FORM.

BUSINESS NAME _____

License Number

Tax Period (Mo/Yr)

**Due on the 15th day of
the month following the
close of the tax period.**

Amended
Return ☐

IF THIS IS YOUR FINAL RETURN, PLEASE GIVE REASON:

☐ ① Business Discontinued ☐ ② Change in Organization ☐ ③ Business Sold Last Day of Business _____

RECEIPTS FROM MEALS AND BEVERAGES

1	Tax Excluded Receipts.....	1		
2	Meals Tax at 8% (Multiply Line 1 by .08).....	2		
3	Tax Included Receipts.....	3		
4	Meals Tax at 7.41% (Multiply Line 3 by .0741).....	4		
5	Total Meals Tax (Line 2 plus Line 4).....	5		

RECEIPTS FROM RENTALS

6	Room Rental Receipts.....	6		
7	Permanent Resident Receipts.....	7		
8	Taxable Room Rental Receipts (Line 6 minus Line 7).....	8		
9	Total Room Rental Tax (Multiply Line 8 by .08 or .0741).....Check rate used: <input type="checkbox"/> .08 <input type="checkbox"/> .0741	9		
10	Motor Vehicle Rental Receipts.....	10		
11	Total Motor Vehicle Rental Tax (Multiply Line 10 by .08 or .0741)....Check rate used: <input type="checkbox"/> .08 <input type="checkbox"/> .0741	11		
12	Total Tax (Line 5 plus Line 9 plus Line 11).....	12		

DEDUCTIONS AND ADDITIONS

13	Commission (Line 12 multiplied by .03.) (See 3% commission eligibility requirement in General Instructions)	13		
14	Original Return Payment/Credit Memo/Estimated Payments.....	14		
15	Total Deductions (Line 13 plus Line 14).....	15		
16	Interest (See instructions).....	16		
17	Penalty for Failure to Pay (See instructions).....	17		
18	Penalty for Failure to File (See instructions).....	18		
19	Total Additions (Sum of Lines 16, 17 & 18).....	19		
20	Total Due (Line 12 minus Line 15, plus Line 19) Make check payable to State of New Hampshire..... Enclose, but do not staple or tape, your payment with the return.	20		
21	Tax Exempt Meals & Rentals Receipts (See instructions).....	21		

FOR DRA USE ONLY

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete.
If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

SIGNATURE (IN INK) (Failure to sign may result in the assessment of penalties.)

PREPARER OTHER THAN TAXPAYER

DATE

TELEPHONE NUMBER

DATE

PREPARER'S TAX IDENTIFICATION NUMBER

MAIL
TO:

NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 2035
CONCORD NH 03302-2035

PREPARER'S ADDRESS

CITY/TOWN, STATE, ZIP CODE

DP-14
Rev. 9/04